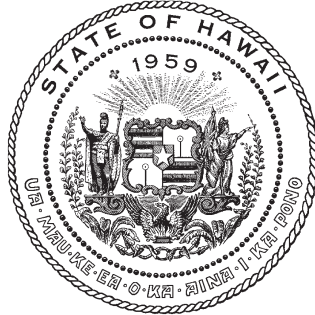


**STATE OF HAWAII
DEPARTMENT OF TAXATION**



**General Information
and Scannable Specifications
for
Schedule GE (Form G-45/G-49) (Rev. 2016)**

Contact Information

Hawaii Department of Taxation
Technical Section
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Hawaii Software Vendor Website

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tax.hawaii.gov/vendor/

Note: Reproduced forms must meet the requirements as established in this document and our current Forms Reproduction Policy.

Schedule GE (Form G-45/G-49) (Rev. 2016) General Information and Scannable Specifications

This document provides software vendors with the requirements for reproducing Schedule GE (Form G-45/G-49). Schedule GE (Form G-45/G-49) is designed for electronic scanning that permits faster processing with fewer errors. Software developers who reproduce, develop, or distribute Schedule GE (Form G-45/G-49) must create

the form so the variable data (specified fields containing taxpayer information) are printed in a fixed format that can be read by the Department's IBML scanners.

Substitute scannable forms **MUST** meet the requirements as established in this document and our Forms Reproduction Policy, and be approved prior to release or distribution.

GENERAL INFORMATION

1. Substitute Form

- We highly recommend you use the Department's official Schedule GE (Form G-45/G-49) PDF.
- If you do not use the Department's official PDF, the substitute form must match the Department's form in layout and appearance including **bold** and/or *italics* fonts as they appear on the official form.
- Lines of text in a paragraph must break at the same location as the official form.
- All forms and variable data must have a high standard of legibility for printing.
- Photocopies of the scannable form must not be submitted to the Department for processing.
- Substitute scannable forms must be proofread prior to submission.

2. Paper and Ink

- The paper size is 8.5 inches by 11 inches, the same size as the Department's original form. The paper weight must be at least 20 pound white bond and the page orientation is portrait.
- Black ink should be used in printing the text on the form and the variable data.

3. Variable Data

- All variable data fields must utilize 12 pt Courier font.
- All variable data fields require exact placement.
- Print all alpha characters uppercase.
- A horizontal line must be present below most variable data and must be 1 point thick. See exhibit for exact placement.
- Use a bold X (**X**) as a checkbox. See exhibit for exact placement. The use of a checkmark is not acceptable.

4. Variable Data Delimiters

- Period Ending must be printed with a dash (-) delimiter. For example:
MM-YY
(2 digits for month, followed by a dash (-), followed by 2 digits for the period ending).

- Tax Year Ending must be printed with dash (-) delimiters. For example:
MM-DD-YY
(2 digits for month, followed by a dash (-), followed by 2 digits for the day, followed by a dash (-), followed by 2 digits for the tax year ending).

- Taxpayer's Hawaii Tax I.D. Number must be printed with dash (-) delimiters. For example:
123-456-7890-01
(3 digits, followed by a dash (-), followed by 3 digits, followed by a dash (-), followed by 4 digits, followed by a dash (-), followed by 2 digits)

Note: The Taxpayer's Hawaii Tax I.D. Number begins with "GE". The GE should be hardcoded on the form. If the "GE" is not hardcoded on the form, the GE must be included in the variable data field.

5. Dollar Amounts 999999999999

- Do not use commas as thousand separators.
- Do not use leading dollar signs.
- Amounts are right justified.
- Dollar amounts are rounded to whole dollar amounts. Do not enter a decimal point showing "00" for cents.
- A horizontal line must be present below the dollar amounts and must be 1 point thick. The placement of the horizontal line must not touch the dollar amounts.

6. Testing and Approval of the Scannable Form

- A minimum of 5 hardcopy test samples must be provided to ensure proper testing including 1 hardcopy test sample that contains all maximized fields (one alpha "X" or numeric "9" character space with no leading or trailing spaces).
- Test samples must be originals. Photocopies, fax submissions, etc. will not be accepted.
- Test samples must be populated with unique sample variable data showing different scenarios.
- It will require 1 to 2 weeks, upon receipt by the Department, to verify the accuracy of the submitted sample.

- Approval of the facsimile must be obtained from the Department **prior** to filing.
- Schedule GE (Form G-45/G-49) (Rev. 2016) cannot be filed until 2017.

SCANNABLE SPECIFICATIONS

1. Hawaii Vendor I.D. Number

- Print your 2-digit Hawaii Vendor I.D. Number following the "ID NO" label (see exhibit for exact placement).

Page 1: The bottom of the Hawaii Vendor I.D. Number is 1.375 inches from the top edge of the form and the beginning of the 2-digit Hawaii Vendor I.D. Number is 1.4375 inches from the left edge of the form. See exhibit for exact placement.

- See our Hawaii software vendor website for your Hawaii Vendor I.D. Number. If your company is not listed, please contact the Forms Coordinator.

2. Anchors

- Anchors are required on the form. The scanning equipment looks for "L" anchors printed on the form. Exact placement of the anchors are required.
- The vertical and horizontal edges of the "L" anchors must be the same length of 0.3125 inch long and 0.0278 inches thick.
- There are **two** anchors on the form.

1. The top right "L" anchor's horizontal edge rests at 0.50 inches from the top edge of the form and the vertical edge rests at 0.50 inch from the right edge of the form.



2. The bottom left "L" anchor's vertical edge rests at 0.50 inch from the left edge of the form and the horizontal edge rests at 0.3125 inch from the bottom edge of the form.



- The tolerance is 1mm or 0.0394 inch.
- No data or other stray marks are allowed to encroach within the white space in a 0.3125 inch square of the anchor.



3. QR Code

- A QR code is specific to the form. The property of the 2D symbology QR code is measured in CM.
- Placement of the QR code is as follows (see exhibit for exact placement):

Page 1: 0.5 inch from the top edge of the form and 1 inch from the right edge of the form.

- Height of the QR code is 0.5 inch.
- Length of the QR is 0.5 inch.
- Narrow Module Size is set to 0.18.
- Margin is set to 0.18.
- Open space surrounding the QR code should be adhered to.
- DO NOT stretch the QR code image.
- The required QR code for page 1 is Sch GE_T 2016A 01:



The QR code includes the form number code (Sch GE), an underscore, type of form (T), space, 4-digit form year (2016), 1-letter revision indicator, space and 2-digit page number (01). There are no hyphens.

- The human readable text for the QR code MUST be printed at the bottom of page 1 at 1 inch from the left edge of the form and bottom of the human readable text is 0.25 inch from the bottom edge of the form utilizing 6 pt Helvetica font.
- Use of the Department of Taxation's JPEG file of the barcode is preferable. The JPEG files can be found at our software vendor website.
- DO NOT use Windows Metafile Format (wmf). This format causes a very low read rate by the Department's IBML scanners.

4. Acetate overlays

- Acetate overlays will assist in the exact data field placement. Verify your test data filled facsimile samples with the overlays prior to submitting them for testing. If the samples do not match the overlays within 0.0625 inch, do not submit them for approval as they will be rejected.
- Acetate overlays will be mailed to vendors listed on our Hawaii software vendor website who previously reproduced Schedule GE (Form G-45/G-49). If you are now reproducing Schedule GE (Form G-45/G-49), contact the Forms Coordinator for the acetate overlays. If your company is not listed and you are reproducing Schedule GE (Form G-45/G-49), please contact the Forms Coordinator.

General Excise/Use Tax
Schedule of Exemptions and Deductions



ID NO 99

If you are claiming exemptions/deductions on your periodic and annual general excise/use tax return (Forms G-45 and G-49), you MUST complete and attach this form to your tax return.

Name: TAXPAYER NAMEXXXXXXXXXXXXXXXXXXXX

x Period Ending 99-99

Hawaii Tax I.D. No. GE 999-999-9999-99

x Tax Year Ending 99-99-99

PART I — List Details Concerning “Exemptions” and “Deductions” Claimed

Note: Most ordinary business expenses are NOT DEDUCTIBLE (e.g., materials, supplies, etc.) on your general excise tax return.

If claims are not explained here, exemptions and/or deductions will be disallowed and proposed assessments prepared against you. If you are claiming a deduction for payments to subcontractors, you must complete Part III below. For subleases, see Form G-72 and complete Part IV below. For wholesale sales of amusements, see Form G-81. See page 2 for Specific Instructions.

ACTIVITY / ED CODE	AMOUNT	ACTIVITY / ED CODE	AMOUNT	ACTIVITY / ED CODE	AMOUNT
999 999 999999999999		999 999 999999999999		999 999 999999999999	
999 999 999999999999		999 999 999999999999		999 999 999999999999	
999 999 999999999999		999 999 999999999999		999 999 999999999999	
999 999 999999999999		999 999 999999999999		999 999 999999999999	

Grand Total of Exemptions and Deductions — Transfer to Form G-45, line 34 or Form G-49, line 36. If more space is needed, attach a schedule. Include the total deductions claimed from any attachments in this total. 999999999999

PART II — Federally Preempted Deduction Explanation

If the amount claimed is exempt due to federal preemption, cite the federal statute (i.e., title and section of the United States Code) and provide an explanation of the exemption. If more space is needed, attach a statement.

PART II - FEDERALLY PREEMPTED DEDUCTION EXPLANATIONXXXXXXXXXXXXXXXXXXXXXXXXXXXX

PART II - FEDERALLY PREEMPTED DEDUCTION EXPLANATIONXXXXXXXXXXXXXXXXXXXXXXXXXXXX

PART III — Subcontractor Information

If you are claiming a deduction for payments made to a subcontractor, complete the required information below. If you have more than three (3) subcontractors, attach a schedule with the required information for each subcontractor.

HAWAII TAX I.D. NO.	NAME AND DBA NAME	AMOUNT
GE 999-999-9999-99	PART III - SUBCONTRACTOR INFORMATIONX	999999999999
GE 999-999-9999-99	PART III - SUBCONTRACTOR INFORMATIONX	999999999999
GE 999-999-9999-99	PART III - SUBCONTRACTOR INFORMATIONX	999999999999

Total Subcontract Deductions Claimed. Include the total deductions claimed from any attachments in this total ... 999999999999

PART IV — Lessor Information for Sublease Deduction

If you are leasing real property from a lessor and subsequently subleasing that same real property to a sublessee, complete the required information below for each of your LESSORS. If more space is needed, attach a statement that includes the required information for each Lessor.

HAWAII TAX I.D. NO.	NAME AND DBA NAME
GE 999-999-9999-99	PART IV - LESSOR INFORMATION FOR SUBLEASE DEDUCTIONX
GE 999-999-9999-99	PART IV - LESSOR INFORMATION FOR SUBLEASE DEDUCTIONX

PART V — Classification and Information for Division of Income

If you split your gross income with another licensed taxpayer under §237-18, complete the required information below for the other taxpayers and their share of the income. If more space is needed, attach a list with the required information. For more information, see the Part V Instructions.

HAWAII TAX I.D. NO.	NAME AND DBA NAME	§CODE	AMOUNT
GE 999-999-9999-99	PART V - CLASSIFICATION AND INFO	999	999999999999
GE 999-999-9999-99	PART V - CLASSIFICATION AND INFO	999	999999999999
GE 999-999-9999-99	PART V - CLASSIFICATION AND INFO	999	999999999999
GE 999-999-9999-99	PART V - CLASSIFICATION AND INFO	999	999999999999

Specific Instructions for Part I Details of Exemptions/Deductions (ED)

Note: Most ordinary business expenses are NOT DEDUCTIBLE (e.g., materials, supplies, etc.) on your general excise tax return.

You must explain your exemptions and deductions, otherwise they will be disallowed and you will owe more taxes. For each exemptions/deductions you have claimed, enter:

- For the "Activity" column, enter the Part and line number from your general excise tax return for the activity. For example, the activity code for Wholesaling is "P11", since Wholesaling is Part I, line 1; for Contracting it is "P210", since Contracting is Part II, line 10; for Insurance Commissions it is "P318", since Insurance Commissions is Part III, line 18; and for "City & County of Honolulu Surcharge Tax" it is "P419", since it is on line 19 of Part IV.
- For the ED Code please see the list of codes below and enter the corresponding Exemption/Deduction code.
- Enter your total amount of the exemption/deduction claimed for that Activity and ED Code.

Example: Taxpayer A has made a \$2,000.00 sale of tangible personal property to the Federal Government. Taxpayer A enters the following to justify their deduction entered in Column b of the General Excise Tax Return:

ACTIVITY / ED CODE	AMOUNT
P 28 / 141	, 2, 000 .00

Description (HRS)	ED Code	Description (HRS)	ED Code	Description (HRS)	ED Code
A		F		P	
Affordable Housing (§§46-15.1, 201H-36, 237-29, 238-3(j)).....100		Federal Cost-Plus Contractors (§237-13(3)(C)).....117		Patient-Centered Community Care (§237-24(18)) 134	
Air Pollution Control Facilities (§§237-27.5, 238-3(k))101		Federal Preempted Amount (§§237-22, 238-3(a)).....118*		Petroleum Refining (§237-27)135	
Aircraft Leasing (§§237-24.3(11), 238-1)102		Food Stamps and WIC (§237-24.3(5))119		Potable Water (§237-23(a)(7))136	
Aircraft Service and Maintenance Facility (§§237-24.9, 238-1)103		Foreign Trade Zone Sales (§212-8)120		Professional Employer Organizations (§237-24.75(3))137	
B		H		Producers (Certain property used (§238-4))138	
Bad Debts (§237-3(b))104		Hawaii Convention Center Operator (§237-24.75(2))121		R	
C		Hotel Operator/Suboperator (§237-24.7(1))122		Real Estate Sales (§237-3(b))139	
Certain Convention, Conference and Trade Show (§237-16.8)105		I		Reimbursement of Payroll Costs (§237-24.7(9))140	
Common Paymaster Exemption (§237-23.5(b))106		Insurance Proceeds Received Because of a Natural Disaster (§237-24.7(6))123		S	
Contracting Activity in an Enterprise Zone (§209E-11)107		Intercompany Charges (§237-23.5(a))124		Sales to Federal Government and Credit Unions (§237-25(a))141	
County Surcharge – Certain Contracts Entered into Before 6/30/2006 (§237-8.6(c))108		L		Scientific Contracts (§§237-26, 238-3(j))142	
Certain Oahu Sales (§237-8.6)109		Labor Organizations (§237-24.3(9))125		Service Related to Ship & Aircraft (§237-24.3(3))143	
D		Lease and Sublease of Real Property (§237-16.5)126*		Shipbuilding and Ship Repairs (§237-28.1)144	
Diplomats and Consular Officials (§§237-24.3(10), 238-1)110		M		Shipping and Handling of Agricultural Commodities (§237-24.3(1))145	
Disability Provisions (§237-24(13))111		Maintenance Fees (§§237-24.3(2), 237-24(16))127		Small Business Innovation Research Grants (§237-24.7(10))146	
Discounts and Returned Merchandise (§237-3(b))112		Mass Transit (§237-24.7(2))128		Stock Exchange Transactions (§237-24.5)147	
Drugs and Prosthetic Devices (§237-24.3(6))113		Merchants' Association Dues (§237-24.3(8))129		Subcontract Deduction (§237-13(3)(B))148*	
E		N		Sugar Cane Payments to Independent Producers (§237-24(14))149	
Employee Benefit Plans (§237-24.3(4))114		Non-profit Organizations (§237-23)130		T	
Enterprise Zones (§209E-11)115		O		Taxes Passed On (§§237-24(8), 237-24(9), 237-24(10), 237-24(11), 237-24(12), 237-24.3(7), 237-24.7(3))150	
Exported Services (§237-29.53)116		Orchard Operator (§237-24.7(4))131		(Caution, see Forms G-45/G-49 Instr.)150	
		Out of State Sales (§237-29.5(1))132		TRICARE (§237-24(17))151	
		Out of State Services or Contracting to Foreign Customers (§238-2.3(1)(C))133		W	
				Wholesale Amusements (§237-4(a)(13))152	
				Wholesale Transactions (Sales of tangible property imported for further resale at 1/2%) (§237-29.55)153	

*Additional information is required to claim these exemptions. Complete Parts II, III and/or IV.

PART V – CLASSIFICATION AND INFORMATION FOR DIVISION OF INCOME

If you have more than one entry for each type of division of income, please attach a separate statement listing each taxpayer's Hawaii Tax I.D. No., Name and DBA Name, § Code and amount. Total the amounts by § Code and enter "See Attached" in the Name field, the § Code for the type of Division of Income, and the Grand Total Amount for that type of Division of Income.

Description (HRS)	§ Code	Description (HRS)	§ Code	Description (HRS)	§ Code
Coin Operated Devices (§237-18(a)).....18A		Motor Carriers (§237-18(h))18H		Tour Packagers/Travel Agents –	
Insurance Agents and Realtors (§237-18(e))18E		Producers and Promoters (§237-18(b))18B		Tourism Related Services (§237-18(f))18F	
				Noncommissioned Transient Accommodations (§237-18(g))18G	

General Excise/Use Tax
Schedule of Exemptions and Deductions



If you are claiming exemptions/deductions on your periodic and annual general excise/use tax return (Forms G-45 and G-49), you MUST complete and attach this form to your tax return.

Name:

Hawaii Tax I.D. No. GE -

Period Ending
Tax Year Ending

PART I — List Details Concerning “Exemptions” and “Deductions” Claimed

Note: Most ordinary business expenses are NOT DEDUCTIBLE (e.g., materials, supplies, etc.) on your general excise tax return.

If claims are not explained here, exemptions and/or deductions will be disallowed and proposed assessments prepared against you. If you are claiming a deduction for payments to subcontractors, you must complete Part III below. For subleases, see Form G-72 and complete Part IV below. For wholesale sales of amusements, see Form G-81. See page 2 for Specific Instructions.

ACTIVITY / ED CODE	AMOUNT	ACTIVITY / ED CODE	AMOUNT	ACTIVITY / ED CODE	AMOUNT
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

Grand Total of Exemptions and Deductions — Transfer to Form G-45, line 34 or Form G-49, line 36. If more space is needed, attach a schedule. Include the total deductions claimed from any attachments in this total.

PART II — Federally Preempted Deduction Explanation

If the amount claimed is exempt due to federal preemption, cite the federal statute (i.e., title and section of the United States Code) and provide an explanation of the exemption. If more space is needed, attach a statement.

PART III — Subcontractor Information

If you are claiming a deduction for payments made to a subcontractor, complete the required information below. If you have more than three (3) subcontractors, attach a schedule with the required information for each subcontractor.

HAWAII TAX I.D. NO.	NAME AND DBA NAME	AMOUNT
GE _____	_____	_____
GE _____	_____	_____
GE _____	_____	_____

Total Subcontract Deductions Claimed. Include the total deductions claimed from any attachments in this total ...

PART IV — Lessor Information for Sublease Deduction

If you are leasing real property from a lessor and subsequently subleasing that same real property to a sublessee, complete the required information below for each of your LESSORS. If more space is needed, attach a statement that includes the required information for each Lessor.

HAWAII TAX I.D. NO.	NAME AND DBA NAME
GE _____	_____
GE _____	_____

PART V — Classification and Information for Division of Income

If you split your gross income with another licensed taxpayer under §237-18, complete the required information below for the other taxpayers and their share of the income. If more space is needed, attach a list with the required information. For more information, see the Part V Instructions.

HAWAII TAX I.D. NO.	NAME AND DBA NAME	§CODE	AMOUNT
GE _____	_____	_____	_____
GE _____	_____	_____	_____
GE _____	_____	_____	_____
GE _____	_____	_____	_____

Specific Instructions for Part I Details of Exemptions/Deductions (ED)

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- For the ED Code please see the list of codes below and enter the corresponding Exemption/Deduction code.
- Enter your total amount of the exemption/deduction claimed for that Activity and ED Code.

Example: Taxpayer A has made a \$2,000.00 sale of tangible personal property to the Federal Government. Taxpayer A enters the following to justify their deduction entered in Column b of the General Excise Tax Return:

ACTIVITY / ED CODE	AMOUNT
P 28 / 141	, 2, 000 .00

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Affordable Housing (§§46-15.1, 201H-36, 237-29, 238-3(j)).....	100	Federal Cost-Plus Contractors (§237-13(3)(C)).....	117	Patient-Centered Community Care (§237-24(18)).....	134
Air Pollution Control Facilities (§§237-27.5, 238-3(k)).....	101	Federal Preempted Amount (§§237-22, 238-3(a)).....	118*	Petroleum Refining (§237-27).....	135
Aircraft Leasing (§§237-24.3(11), 238-1).....	102	Food Stamps and WIC (§237-24.3(5)).....	119	Potable Water (§237-23(a)(7)).....	136
Aircraft Service and Maintenance Facility (§§237-24.9, 238-1).....	103	Foreign Trade Zone Sales (§212-8).....	120	Professional Employer Organizations (§237-24.75(3)).....	137
B		H		Producers (Certain property used (§238-4)).....	138
Bad Debts (§237-3(b)).....	104	Hawaii Convention Center Operator (§237-24.75(2)).....	121	R	
C		Hotel Operator/Suboperator (§237-24.7(1)).....	122	Real Estate Sales (§237-3(b)).....	139
Certain Convention, Conference and Trade Show (§237-16.8).....	105	I		Reimbursement of Payroll Costs (§237-24.7(9)).....	140
Common Paymaster Exemption (§237-23.5(b)).....	106	Insurance Proceeds Received Because of a Natural Disaster (§237-24.7(6)).....	123	S	
Contracting Activity in an Enterprise Zone (§§209E-11).....	107	Intercompany Charges (§237-23.5(a)).....	124	Sales to Federal Government and Credit Unions (§237-25(a)).....	141
County Surcharge – Certain Contracts Entered into Before 6/30/2006 (§237-8.6(c)).....	108	L		Scientific Contracts (§§237-26, 238-3(j)).....	142
Certain Oahu Sales (§237-8.6).....	109	Labor Organizations (§237-24.3(9)).....	125	Service Related to Ship & Aircraft (§237-24.3(3)).....	143
D		Lease and Sublease of Real Property (§237-16.5).....	126*	Shipbuilding and Ship Repairs (§237-28.1).....	144
Diplomats and Consular Officials (§§237-24.3(10), 238-1).....	110	M		Shipping and Handling of Agricultural Commodities (§237-24.3(1)).....	145
Disability Provisions (§237-24(13)).....	111	Maintenance Fees (§§237-24.3(2), 237-24(16)).....	127	Small Business Innovation Research Grants (§237-24.7(10)).....	146
Discounts and Returned Merchandise (§237-3(b)).....	112	Mass Transit (§237-24.7(2)).....	128	Stock Exchange Transactions (§237-24.5).....	147
Drugs and Prosthetic Devices (§237-24.3(6)).....	113	Merchants' Association Dues (§237-24.3(8)).....	129	Subcontract Deduction (§237-13(3)(B)).....	148*
E		N		Sugar Cane Payments to Independent Producers (§237-24(14)).....	149
Employee Benefit Plans (§237-24.3(4)).....	114	Non-profit Organizations (§237-23).....	130	T	
Enterprise Zones (§209E-11).....	115	O		Taxes Passed On (§§237-24(8), 237-24(9), 237-24(10), 237-24(11), 237-24(12), 237-24.3(7), 237-24.7(3)).....	150
Exported Services (§237-29.53).....	116	Orchard Operator (§237-24.7(4)).....	131	(Caution, see Forms G-45/G-49 Instr.).....	150
		Out of State Sales (§237-29.5(1)).....	132	TRICARE (§237-24(17)).....	151
		Out of State Services or Contracting to Foreign Customers (§238-2.3(1)(C)).....	133	W	
				Wholesale Amusements (§237-4(a)(13)).....	152
				Wholesale Transactions (Sales of tangible property imported for further resale at 1/2%) (§237-29.55).....	153

*Additional information is required to claim these exemptions. Complete Parts II, III and/or IV.

PART V – CLASSIFICATION AND INFORMATION FOR DIVISION OF INCOME

If you have more than one entry for each type of division of income, please attach a separate statement listing each taxpayer's Hawaii Tax I.D. No., Name and DBA Name, § Code and amount. Total the amounts by § Code and enter "See Attached" in the Name field, the § Code for the type of Division of Income, and the Grand Total Amount for that type of Division of Income.

Description (HRS)	§ Code	Description (HRS)	§ Code	Description (HRS)	§ Code
Coin Operated Devices (§237-18(a)).....	18A	Motor Carriers (§237-18(h)).....	18H	Tour Packagers/Travel Agents –	
Insurance Agents and Realtors (§237-18(e)).....	18E	Producers and Promoters (§237-18(b)).....	18B	Tourism Related Services (§237-18(f)).....	18F
				Noncommissioned Transient Accommodations (§237-18(g)).....	18G